

Table II.A.2.j Percent of private-sector establishments that offer tax-advantaged benefits for contributions to health insurance, Flexible Spending Accounts (FSA) and Flexible Benefits Plans by selected characteristics: United States, 2019

Division and State	Pretax Contributions	Flexible Spending Account	Flexible Benefits Plans
United States	32.2%	20.4%	15.2%
New England:			
Connecticut	40.0%	23.3%	15.7%
Maine	30.4%	19.8%	12.3%
Massachusetts	39.1%	24.3%	16.7%
New Hampshire	37.9%	22.9%	15.0%
Rhode Island	33.2%	19.5%	15.3%
Vermont	29.0%	18.8%	12.9%
Middle Atlantic:			
New Jersey	35.8%	22.3%	17.0%
New York	25.2%	18.5%	13.3%
Pennsylvania	39.7%	22.9%	17.7%
East North Central:			
Illinois	36.0%	20.5%	16.5%
Indiana	34.1%	21.1%	16.7%
Michigan	31.7%	22.7%	13.9%
Ohio	39.4%	25.8%	13.8%
Wisconsin	33.1%	25.3%	14.8%
West North Central:			
Iowa	34.4%	23.4%	15.5%
Kansas	35.2%	23.2%	17.2%
Minnesota	31.6%	25.2%	14.7%
Missouri	36.0%	21.3%	17.9%
Nebraska	31.8%	27.8%	14.0%
North Dakota	31.6%	22.6%	16.0%
South Dakota	28.7%	20.0%	13.6%
South Atlantic:			
Delaware	37.5%	26.9%	14.2%
District of Columbia	48.1%	30.9%	20.9%
Florida	27.2%	16.5%	12.2%
Georgia	30.9%	17.4%	16.6%
Maryland	35.4%	20.1%	13.6%
North Carolina	32.9%	19.6%	15.7%
South Carolina	37.3%	22.1%	17.1%
Virginia	32.3%	18.3%	16.2%
West Virginia	38.8%	21.0%	18.1%
East South Central:			
Alabama	39.4%	21.4%	21.0%
Kentucky	38.7%	21.6%	17.1%
Mississippi	32.1%	19.3%	18.4%
Tennessee	39.9%	22.6%	22.1%
West South Central:			
Arkansas	33.1%	19.3%	14.0%
Louisiana	37.6%	20.9%	18.6%
Oklahoma	32.3%	21.2%	15.8%
Texas	34.8%	20.0%	18.0%
Mountain:			
Arizona	30.9%	20.8%	13.1%
Colorado	31.0%	20.6%	13.8%
Idaho	28.4%	20.2%	15.9%
Montana	22.5%	16.8%	9.7%
Nevada	33.9%	19.1%	13.8%
New Mexico	31.4%	19.6%	14.2%
Utah	26.8%	21.1%	14.1%
Wyoming	25.2%	15.7%	10.8%
Pacific:			
Alaska	27.4%	19.9%	14.0%
California	26.2%	18.0%	13.5%
Hawaii	27.4%	22.8%	16.9%
Oregon	28.2%	18.1%	13.9%
Washington	26.8%	19.9%	10.5%

Source: Agency for Healthcare Research and Quality, Center for Financing, Access and Cost Trends. 2019 Medical Expenditure Panel Survey-Insurance Component.

Note: Definitions and descriptions of the methods used for this survey can be found in the Technical Appendix.

Table II.A.2.j Standard errors for Percent of private-sector establishments that offer tax-advantaged benefits for contributions to health insurance, Flexible Spending Accounts (FSA) and Flexible Benefits Plans by selected characteristics: United States, 2019

Division and State	Pretax Contributions	Flexible Spending Account	Flexible Benefits Plans
United States	0.35%	0.30%	0.28%
New England:			
Connecticut	2.36%	1.87%	2.09%
Maine	1.90%	1.72%	1.06%
Massachusetts	2.50%	1.77%	1.88%
New Hampshire	2.40%	1.59%	1.69%
Rhode Island	2.89%	2.26%	2.34%
Vermont	1.49%	1.61%	1.50%
Middle Atlantic:			
New Jersey	2.36%	1.73%	1.61%
New York	1.13%	1.03%	0.86%
Pennsylvania	2.27%	1.48%	1.19%
East North Central:			
Illinois	1.87%	1.28%	1.35%
Indiana	1.93%	1.67%	1.72%
Michigan	1.67%	1.60%	1.43%
Ohio	2.35%	2.10%	1.77%
Wisconsin	1.66%	1.64%	1.51%
West North Central:			
Iowa	1.68%	1.65%	1.71%
Kansas	2.41%	1.87%	2.02%
Minnesota	2.16%	2.32%	1.78%
Missouri	2.14%	1.43%	1.81%
Nebraska	2.49%	2.79%	1.79%
North Dakota	1.96%	1.80%	2.00%
South Dakota	2.18%	1.83%	1.61%
South Atlantic:			
Delaware	2.32%	1.99%	1.92%
District of Columbia	3.27%	2.24%	2.15%
Florida	1.58%	1.54%	1.32%
Georgia	2.17%	1.79%	2.08%
Maryland	2.36%	2.07%	1.47%
North Carolina	1.50%	1.45%	1.67%
South Carolina	2.35%	2.12%	1.99%
Virginia	2.02%	1.66%	1.46%
West Virginia	2.38%	2.04%	2.15%
East South Central:			
Alabama	2.37%	1.62%	2.00%
Kentucky	2.74%	2.12%	2.03%
Mississippi	2.20%	1.56%	1.78%
Tennessee	2.56%	2.08%	2.58%
West South Central:			
Arkansas	1.63%	1.76%	1.71%
Louisiana	2.73%	2.39%	2.58%
Oklahoma	2.24%	1.58%	1.66%
Texas	1.55%	1.05%	1.37%
Mountain:			
Arizona	2.16%	2.05%	2.03%
Colorado	2.16%	1.76%	1.91%
Idaho	2.40%	2.43%	1.88%
Montana	1.76%	1.80%	1.31%
Nevada	2.69%	1.59%	1.66%
New Mexico	1.76%	2.18%	1.61%
Utah	1.91%	2.14%	1.71%
Wyoming	1.68%	1.53%	1.38%
Pacific:			
Alaska	1.81%	1.67%	1.65%
California	1.39%	1.23%	0.97%
Hawaii	2.08%	2.19%	2.16%
Oregon	1.96%	1.55%	1.63%
Washington	1.95%	1.94%	1.40%

Source: Agency for Healthcare Research and Quality, Center for Financing, Access and Cost Trends. 2019 Medical Expenditure Panel Survey-Insurance Component.

Note: Definitions and descriptions of the methods used for this survey can be found in the Technical Appendix.